



MAINE ESTATE TAX RETURN  
FORM 706ME

001001000

This return is due  
nine months after the date of death

FOR ESTATES OF DECEDENTS DYING  
BETWEEN JUNE 30, 1986 AND JANUARY 1, 2002

STEP 1

☐ Check here if this is an amended return

ESTATE OF: FIRST NAME M.I. LAST NAME

SOCIAL SECURITY NUMBER (SSN) DATE OF DEATH

DOMICILE AT DATE OF DEATH: STREET

CITY/TOWN STATE ZIP CODE COUNTY

NAME OF PERSONAL REPRESENTATIVE OR PERSON IN POSSESSION OF DECEDENT'S PROPERTY (FIRST, M.I., LAST):

PERSONAL REPRESENTATIVE'S SSN TELEPHONE NO.

PERSONAL REPRESENTATIVE'S ADDRESS: STREET

CITY/TOWN STATE ZIP CODE

STEP 2

Authorization is granted to the representative listed below to receive copies of confidential tax information under 36 M.R.S.A. § 191 and to act as the estate's representative before the Maine Bureau of Revenue Services.

NAME OF REPRESENTATIVE: FIRST M.I. LAST

ADDRESS: STREET

CITY/TOWN STATE ZIP CODE TELEPHONE NO.

STEP 3 Decedent's Maine Residency Status (check one) ☐ Resident ☐ Nonresident

STEP 4 COMPUTATION OF THE LIABILITY

- 1. Gross value of property taxable by Maine ..... 1
- 2. Value of total gross estate for federal estate tax purposes (line 1, federal Form 706) ..... 2
- 3. Percent of property taxable by Maine (line 1 divided by line 2, expressed as a decimal to six places) ..... 3
- 4. Taxable estate for federal tax purposes (line 3, federal Form 706) ..... 4
- 5. Credit for state death taxes (line 15, federal Form 706) ..... 5
- 6. Death taxes paid to another state (residents only - attach copy) ..... 6
- 7. Net state death tax credit (line 5 minus line 6) ..... 7
- 8. Maine Estate Tax (see instructions) ..... 8

001001100

8.	Maine Estate Tax (from line 8, page 1)	8	
9.	Payments:		
	a. Estimated tax	9a	
	b. Tax paid with Maine extension	b	
	c. Paid with original return (amended returns only)	c	
	d. TOTAL PAYMENTS	9d	
10.	Interest	10	
11.	Failure to file penalty	11	
12.	Failure to pay penalty	12	
13.	Total Due (line 8 minus line 9d plus lines 10, 11 and 12)	13	
14.	Refund Due (line 9d minus lines 8, 10, 11 and 12)	14	

STEP 5

Filing status of IRS Form 706 for this estate (check one)

☐ Not Required

☐ Required (enclose copy)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

Signature of executor or personal representative		Date
Signature of preparer other than personal representative	Preparer's SSN or PTIN	Date
Firm's name (or yours if self-employed)	Preparer's address	Preparer's phone number

Make check payable to: Treasurer, State of Maine

MAIL TO: MAINE REVENUE SERVICES  
P.O. BOX 1068  
AUGUSTA, ME 04333-1068

**INSTRUCTIONS**  
**MAINE ESTATE TAX RETURN**  
**(36 M.R.S.A. §§ 4061, et seq.)**

- Step 1** General information section. Enter the required information. Failure to fully complete this section will delay the processing of this return. If a personal representative has not been appointed, qualified and acting in the United States, every person in actual or constructive possession of any property of the decedent is considered a personal representative and must file a return. A personal representative can also be known as an executor or any other individual legally responsible for administration of the estate. If there is more than one personal representative, fill in the information for one and attach a schedule listing them all.
- Step 2** This section must be completed if you choose to have copies of confidential tax information sent to anyone other than the personal representative, such as the preparer of Form 706ME.
- Step 3** Check the appropriate box for the estate's residency status.
- Step 4**
- Line 1** Maine's portion of total gross estate.
- Maine resident estate:** Subtract the value of real and tangible personal property **not** located in Maine from the total gross estate.
- Maine nonresident estate:** Subtract the value of all intangible personal property and any real and tangible personal property not located in Maine from the total gross estate.
- Line 2** Enter the total gross estate from federal Form 706. If no federal estate tax return was required, enter "none" and skip to STEP 5.
- Line 3** Divide line 1 by line 2 to determine the Maine percentage of the estate. Express as six decimal places.
- Line 4** Enter the amount of the taxable estate for federal purposes from federal Form 706, line 3.
- Line 5** Enter the maximum amount of credit for state death taxes allowed on federal Form 706, line 15.
- Line 6** **Maine resident estate:** Enter the amount paid other states for death taxes and attach copies of receipts or returns.
- Maine nonresident estate:** Enter zero (0).
- Line 7** Subtract line 6 from line 5 and enter the difference.
- Line 8** **Maine resident estate:** Multiply line 5 by the percentage on line 3, enter that amount or the amount on line 7, whichever is larger.
- Maine nonresident estate:** Multiply line 5 by the percentage on line 3 and enter the result.
- Line 9a** Enter the total amount of estimated payments made for this estate.

- Line 9b** Enter the amount of Maine estate tax paid with the Maine extension payment voucher.
- Line 9c** Enter the amount of Maine estate tax paid with the original return. Fill in this line only when filing an amended Maine estate tax return.
- Line 9d** Add lines 9a, 9b and 9c and enter the result.
- Lines 10-12** Interest and penalties may apply if the return is filed after the due date. Contact the Income/Estate Tax Division, Maine Revenue Services, for specific information necessary to complete these lines. Telephone 207-626-8480. As of January 1, 1999, interest is charged at the rate of 9% per year, compounded monthly.
- a. Late filing and late payment penalties.** If a past due return is filed before the receipt or within 30 days of the receipt of a demand notice, the penalty for failure to file is the greater of \$25 or 10% of the amount of tax due. If the return is filed more than 30 days after the receipt of a demand notice, the failure to file penalty increases to 100% of the tax otherwise due. For failure to pay a tax liability, the penalty is 1% of the tax liability for each month the payment is delinquent, up to a maximum of 25%.
- b. Other penalties.** The law also provides for penalties for substantial understatement of tax, negligence, fraud and for payment of tax by check that is returned for insufficient funds.
- Line 13** Enter the total tax due with this return. Make check payable to Treasurer, State of Maine and send to the address shown on page 2 of the form. Please write the decedent's name, Social Security number and "Form 706ME" on the check to ensure proper credit.
- Line 14** Enter the total refund due with this return. Allow 4-6 weeks to process the refund.
- STEP 5** Check the appropriate box. If federal Form 706 was required you must attach a copy to this return.